

Karl Dean
MAYOR



METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

DEPARTMENT OF FINANCE
OFFICE OF FINANCIAL ACCOUNTABILITY
700 2nd Avenue South, STE 201
NASHVILLE, TENNESSEE 37210

March 20, 2015

Kent Oliver, Director
Nashville Public Library
615 Church Street
Nashville, TN 37219

Dear Mr. Oliver:

The Office of Financial Accountability has completed a review of a selected number of the FY14 Budget Key Measures Results as reported to the Office of Management and Budget for the year ended June 30, 2014. The purpose of the review was to verify the accuracy of your department's reported results.

We randomly selected and tested program results that constitute a minimum of 10% of the department's total reported program budgets. We have completed our review of the supporting documentation and test of the computation of the reported result of the selected FY14 key measure. The result of the testing is attached for your review.

We appreciate the assistance provided by your agency during the course of the review. If you have any questions, please call me at 615-862-6712.

Sincerely,

Kevin Brown

Kevin Brown
Finance Administrator

CC: Richard M. Riebeling, Director of Finance
Talia Lomax-O'dneal, Deputy Director of Finance
Susan Drye, Nashville Public Library
Bernadette Hugan, Nashville Public Library
Fred Adom, CPA, Director, Office of Financial Accountability, Department of Finance
Essie Robertson, CPA, Office of Financial Accountability, Department of Finance
Ken Hartlage, Office of Management and Budget, Department of Finance
Chinita White, Office of Management and Budget, Department of Finance
Kathy King, Office of Management and Budget, Department of Finance

ATTACHMENT I

Department: Nashville Public Library

Purpose: To verify the accuracy of the department's performance measures as reported to the Office of Management and Budget.

Scope: FY 2014

Methodology: The Office of Financial Accountability randomly selected a sample that consisted of a minimum of 10% of the department's reported budgeted program dollars.

Total Reported Budget: \$23,384,300

Program: Web and ILS Program

Total Tested Budget: \$401,100

Percent Tested: 2%

Performance Measure: Percentage of customers attending library instructional classes who believe classes meet intended goals

Reported Data: 98.75%

OFA Calculation: 98.75%

Was selected reported performance measure verified? Yes

ATTACHMENT II

Department: Nashville Public Library

Purpose: To verify the accuracy of the department's performance measures as reported to the Office of Management and Budget.

Scope: FY 2014

Methodology: The Office of Financial Accountability randomly selected a sample that consisted of a minimum of 10% of the department's reported budgeted program dollars.

Total Reported Budget: \$23,384,300

Program: Limitless Libraries Program

Total Tested Budget: \$1,850,000

Percent Tested: 8%

Performance Measure: Patron usage of Limitless Libraries

Reported Data: 4.88

OFA Calculation: 4.88

Was selected reported performance measure verified? Yes